

EXHIBIT 15

The Honourable Gregory H. Woods
United States District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, New York 10007-1312

Judge Woods:

I am Himanshu D. Sharma, son of Mr. Vishnu Dutt Sharma, aged 36 years, resident of Vina Del Mar, Chile. I am writing this letter as a concerned friend and a witness to the extraordinary compassion and humanity exhibited by Daniel, who is currently awaiting sentencing before your honourable court. Through this letter, I humbly want to appeal you to consider exercising leniency in Daniel's case, taking into account his exceptional character and the profound impact he has had on the life of many individual including me.

I was first employed by Evalueserve, India as a senior analyst in September 2016. Two months after I started at the company, in November 2016, Evalueserve sponsored an offsite team-building event at a national park. The bus carrying me and 40 or 50 of my colleagues had a horrible accident and I suffered devastating injuries, including losing my dominant arm. That time was the darkest period of my life. I lost all the hope about my life and future. One day in 2017, someone in the company informed me that a board member from Zurich, Switzerland had traveled to Delhi, India to see me and wanted to know about my wellbeing. I thought it was just kind of formality the company wanted to perform, as I was just another employee of the relatively big company.

The board member was Daniel, and he visited at my home where all my family were present too. When I met him the first time I was very surprised seeing genuine concern in the eye of a total stranger who I was meeting for the first time in my life. After having a talk with him, I realized he was not just another person who showed up to show sympathy with my dire condition. Rather, he was determined to make me fight and come out of this dark period of my life with tremendous commitment.

Daniel provided me his personal contact details [REDACTED]

[REDACTED] Being hopeless I thought once the meeting was over and Daniel was back in Zurich nobody will care or remember about any promises made and will not bother to follow on that. However, again I was amazed that Daniel very seriously started to coordinate with management back in India [REDACTED]

[REDACTED] e led from the front to help me while also keeping other board members and senior management involved in the process.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Daniel did not give up on me when I had given up on myself. In 2018, Daniel helped me move from Evalueserve India to Evalueserve Chile, giving me the opportunity to try continuing working again, [REDACTED]

[REDACTED] under better environment. To this day, he continues checking on my wellbeing. It is been almost seven years since my accident but Daniel has continued to maintain a constant and caring presence in my life and always keep checking about my wellbeing and supporting me in never to give up on life.

It was during this darkest period in my life that Daniel's unwavering support and kindness shone through like a beacon of hope. Daniel's response to my life's plight was nothing short of remarkable. He didn't just offer his empathy, he offered his heart and soul to help me and my family navigating the harrowing journey of recovery. He became a pillar of strength for me and my family, easing our burden during a time of intense hardship. He demonstrated a resolute commitment to my wellbeing that extended far beyond the boundaries of mere friendship.

What makes Daniel's actions even more exceptional is the fact that, at the time of the accident, he was a complete stranger to me. Our paths had never crossed before, and yet Daniel treated me as if I were a beloved family member. Daniel's selflessness and genuine actions exemplify the essence of humanity, proving that compassion knows no bounds. Daniel's unfaltering commitment to wellbeing of people is a testament to his humane character and compassion.

Hon'ble Judge Woods, I honestly hope that Daniel's character and his acts of compassion would weigh heavily in the decision-making process. It is rare to encounter individuals who selflessly extend a helping hand to a complete stranger and then continue to provide unwavering support over the years. Daniel's actions exemplify the kind of humanity that we should all aspire to, and they serve as a powerful reminder that redemption and transformation are possible for anyone.

I humbly request that you take into account the totality of Daniel's character and actions when determining an appropriate sentence. Daniel's kindness, compassion, and

dedication to the wellbeing of others hopefully would be considered as mitigating factors in his case.

With reverence, Hon'ble Judge Woods, I urge you to exercise leniency in Daniel's sentencing. I trust in your wisdom and sense of justice to make a decision that reflects the true essence of humanity and compassion.

With deepest gratitude and faith in your judgement.



Himanshu Dutt Sharma

Vina Del Mar, Chile

Mob: [REDACTED] / E-mail: [REDACTED]